

## **The Perception of the Accounting Students on the Image of the Accountant and the Accounting Profession**

L. Cernușca, D. E. Balaciu

**Lucian Cernușca**

Faculty of Economics

"Aurel Vlaicu" University of Arad, Romania

**Diana Elisabeta Balaciu\***

Faculty of Economics, University of Oradea, Romania

### **Abstract**

This study aims to present the perception of the accounting students on the accountant image and the accounting profession, thus contributing to a better understanding of the option for the field of accounting and the motivations for choosing this profession. The paper consists of the following parts: introduction, literature review, research methodology, research findings, conclusions and bibliography. The accounting profession must be aligned to the current conditions the Romanian accounting system is going through to harmonize to the IFRS and European regulations and the development of information technologies and the transition to digital era. The role of the accountant changes from a simple digit operator to a modern one. This will be part of the managerial team, provide strategic and financial advice and effective solutions for the proper functioning of the organization, the modern stereotype involving creativity in the accounting activities. The research aims at understanding the role of the accounting profession as a social identity and as a

---

social phenomenon and the implications for academia and professional bodies.

**Keywords:** accountant image, accounting profession, IT technology, Cloud Accounting, skills

### **Introduction**

The accounting profession is in competition with other professions, so it is important to analyze how the image is perceived in society, the challenges it faces as well the future trends and prospects. The accounting profession is facing new challenges for the growing number of companies of all types, there are more and more financial transactions, stock exchange activity increases, there are phenomena of re-engineering and bankruptcies. The image of the profession is very important, as it has an effect on the social position, the attractiveness of the profession and the role the members of this profession will have in the society. It is important to research which is the image of the accountant in the today's society, in order to establish a point of view in determining marketing strategies and training strategies in this area. The future of the accounting profession is aimed at students and young economists from economic colleges who wish to pursue accounting. They need to know what the prospects of the accounting profession are, the challenges in the present context of international trade expansion and development of IT systems. The IT skills are particularly important because most of the accountant's work is in front of the computer. If a professional accountant did not have IT skills it would be like fisherman without the rod.

The future professional accountants must be aware of the qualities and characteristics that a good accountant should have, such as a sense of responsibility, honesty, ethics and professional conduct, confidentiality, integrity, attention to detail, thoroughness and determination.

### **Literature review**

At national and international level we meet a number of studies concerned with the image of the accountant and the accounting profession and the implications for professional bodies and academia.

Olimid and Calu (2006) conduct an empirical research on the values of the accounting profession. As a result of the empirical

research, the authors conclude that the accountants' values are limited to prudence, transparency and uniformity. Ionaşcu (2006) addresses the accounting profession in relation to business and society seen from a postmodern perspective.

Following an empirical research carried out by Albu and Albu (2009), they concluded that the accountant picture will change in the future due to the belief of 75.32% of the respondents surveyed (the survey includes a study on the image of the accounting profession in Romania, being completed by 50 accounting students, undergraduate and master's level and 17 professional accountants). Albu and Albu (2009b, p.10) consider a number of "factors that are deemed to cause this change: economic and organizational environment, technical progress, the application of IFRS and the emphasis on professional judgment and focus on professional ethics."

Albu (2013) identifies and analyzes the main factors influencing the recent evolution of the Romanian accounting profession in order to explore some emerging trends. An important place in the study is given to professional bodies that have contributed and continue to contribute to change the image and development of the accounting profession.

Tiron (2014, p. 9) considers that "the development of the profession in terms of small and medium offices requires answers to tough challenges, such as the effect of globalization, the emergence of professional networking, internationalization of the profession and of course, the question on solutions that could be adopted to overcome them is open, the involvement of national and international professional bodies to support the work of this group of professional accountants."

One of the objectives of professional bodies is to continuously promote the principle of lifelong education through lifelong learning which helps in providing high quality professional services and the development of accounting profession. Leuştean and Boyere (2009, p. 13) believe that "the reason for the development and diversification of these forms of education (formal, non-formal and informal) and professional training lies in the growing of the relevance of skills acquired by participants in the labor market". Also referring to the educational approach of sustainable development, Leuştean and Boyere (2009, p.13) state that "the involvement of the accounting profession to achieve these strategic objectives will ensure, on medium and long term, a high economic growth and, consequently, a significant reduction of economic and social disparities between Romania and the other EU

Member States". Albu (2013, p. 549) argues that "national professional bodies should consider themselves in competition with the international ones, in order to result mimetic and normative isomorphism which would be of benefit for the local profession". The role and the importance of professional bodies are raised by (Bunget, et al., 2009) through a study that covers an overview of the evolution of the accounting profession in Romania.

Albu et al. (2014) provides an overview of the students' perceptions on the image of the accounting profession in Romania. The study examines the students' perceptions of the roles and skills of the professional accountant and a number of issues relating to the position of the accounting profession in society and the labor market. The accounting profession in Romania is compared with other professions. The study results confirm the importance of the traditional role of the accountant in tax and financial reporting. However, the role of organizational support and communication and the strategic support are perceived as important. The students interviewed consider that the most important skills are related to working with numbers, but attention is paid to the acquisition of "soft" skills (communication, teamwork). The important position in the society is the most important factor chosen by the students interviewed when they decided to opt for the accounting profession and the job stability has the lowest importance among the factors investigated.

Albu (2012) makes a study on the image and role of the accountant in terms of managers, students and accountants. The general stereotype attached to the Romanian accountant is that of a man who works with figures and works in a rigidly uniform field. Albu (2012, p.10) believes that "however, accounting is not associated only with numbers, but it also requires interaction, teamwork and creativity. This image has some "nuances" in terms of social groups: for students, the profession is more prestigious and ethical, for professionals it requires flexibility/creativity, profit-oriented and as a decision-support. For the SMEs managers, accounting is a bureaucrat, but in large entities the accountant is an analyst and consultant."

Referring to the accounting profession Badiu (2012, p.11) believes that it "should be able to combine technical skills (which are essential) with social, human skills. Without them it is almost impossible to provide customers the right experience in the sense that

they understand and love. If we successfully combine these two skills, the accounting profession will flourish."

An important role on the image of the accountant is played by the skills, competencies that the professional must have for the activity. In the literature we find a number of studies that address the issue of skills, competencies held by accountants. Among the authors with preoccupations in the area of skills are: Burnett, Friedman and Yang (2008), Kavanagh, Drennam (2008), Wells, Gerbic, Kranenburg and Bygrave (2009), Mătiș, Cuzdriorean, Vladu (2011), Klibi and Oussii (2013), Yu, Churyk and Chang (2013). The authors aforementioned analyze soft skills and hard skills. In the literature we find a number of studies addressing the issue of the image and the role of the accountant in Romania (Albu et al., 2011 a, b, c, d).

In the current context of economic globalization, the development of information systems, the transmission speed and their movements, the speed in decision making and the managerial flexibility in managing financial and accounting activities are becoming increasingly important. Since the last decade the IT technologies have developed and continuously improved, there is the need for a new approach to the computerization of the accounting system, which will have a positive impact on business development. We are witnessing today the adoption of Cloud Accounting technologies which represent an accounting application that can be accessed from anywhere where there is internet connection, without the need to install and manage their own servers.

According to the report "The Cloud Takes Shape" conducted by KPMG in December 2012 in connection with the implementation and adoption of Cloud technologies worldwide, attended by 674 CEOs from 16 countries it has been found that "more than half of the responding organizations already work in Cloud, and 70% of those with experience in the Cloud website say that these technologies have already provided significant cost reductions and optimizations."

Following an empirical research of the possibility of moving to Cloud some typical operations specific to the flow accounting process, Ionescu et. al. (2014, p.15) concludes that "on-line accounting will change the accounting profession and will lead to a considerable improvement in the conduct of financial activities, the interaction with the clients and the efficiency of response to their needs". The results of this study show that most of the stages of the flow accounting

processing can move on Cloud and some of these may be left under the control of customers in certain well-defined circumstances. Ionescu, et. al. (2014, p.15) state that "with the new technology an accountant can provide real-time reports and consulting services on business profitability, cost analysis and support for decision making".

### **Research methodology**

The paper looks at the way in which a group of accounting students perceives the image of accountant and the accounting profession in the context of harmonizing the Romanian accounting System to the European and international accounting referential, information technology development and the transition to the digital era. Data was gathered by means of a questionnaire distributed to 120 students and master students in accounting at the Faculty of Economics of "Aurel Vlaicu" University of Arad.

The questionnaire contains two types of questions:

- general questions, their role being to provide a more complete picture on the profile of respondents;
- questions concerning the students' perception about the image of the accountant and the accounting profession in the context of development of information technologies and the transition to the digital age.

Within the general questions we sought to emphasize:

- the status of respondents from the Faculty of Economics of "Aurel Vlaicu" University of Arad;
- the gender of the respondents.

From the 120 students and master students interviewed, 90 are women and 30 are men.

The second part of the questionnaire includes a series of ten questions which analyzes the image and perception of professional accountants regarding the image and the accounting profession.

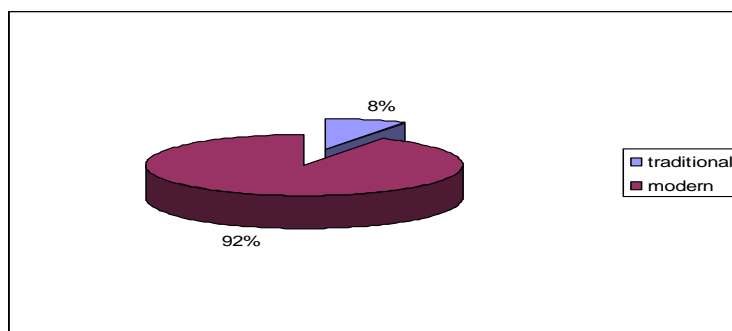
To achieve this objective, we intend to examine:

- the perception of the professional accountants regarding the image of the accountant in the current context of harmonizing the Romanian accounting system to IFRS and European regulations, the development of information technologies and the transition to the digital age;
- the perception of professional accountants regarding the accounting profession in the current context of harmonizing the Romanian accounting system to IFRS and European regulations, the development of information technologies and the transition to the digital age.

### Research findings

In the current conditions, the image and the tasks of the accountant must undergo a series of changes. As it is shown in figure no. 1, a percentage of 92% of those surveyed believe that with the development of information technologies and the transition to the digital age, the focus will move from the traditional role to the modern role of the accountant.

**Figure no. 1.** The respondents' perception regarding the image of the accountant



**Source:** the author's own creation, based on the questionnaire answers

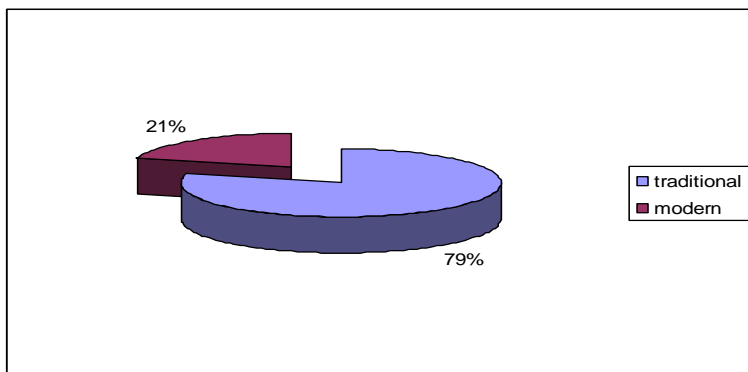
Thus, the accountant should be seen as an active member in the management team, having a number of important roles such as: developing accounting policies and accounting procedures, accounting data analysis and interpretation, financial and strategic consulting, providing efficient solutions for the proper functioning of the

organization involved in writing and management of European funded projects, organization of management control.

Carnegie and Napier (2010) discuss two stereotypes about the traditional role of the accountant. It is the traditional image pertaining to working with figures and the modern role that requires creativity in the accounting activities, and also social interaction.

As seen in figure nr. 2, a percentage of 79% of students surveyed believe that at present, the Romanian accountant is perceived as a simple accounting data operator concerned with the preparation of tax returns, financial statements preparation. That means he has a role related to fiscal management and financial reporting.

**Figure no. 2.** The respondents' actual perception on the image of the accountant



**Source:** the author's own creation based on the questionnaire answers

Badiu (2012, p. 7) believes that "the image perceived is very important because it acts as the first impression a client has on the accountant, the business and professional services." Thus, the confidence is affected and also even the tariff is influenced. The image is directly proportional to the tariff. The higher the tariff, the more respect the customer has, even if on a subconscious level and vice versa. When asked "who do the accounting professionals work for?" it can be seen that 62% of the students surveyed believe that the accountants work for the interests of the company, 24% believe that they work for the state and 34% for self-interest. There is a high interest for understanding the image that the accounting profession has in particular



for those wishing to become members of the profession. We consider in this regard the students who chose accounting at economic faculties and who show a high interest in relation to the opportunities offered by the accounting profession. In this view, a number of attributes, such as labor market integration, professional development dynamics, stability and job security, opportunities for further development, opportunities related to salary and the status and prestige offered by this profession were taken into consideration.

Investigating on a five-point Likert scale (1 disagrees, 5-strongly agree) the respondents’ perception on the image of the accounting profession, we get the following results (Table no.1):

**Table no. 1.** The respondents’ perception on the image of accounting profession

Perception on the accounting profession	Average
The accounting profession provides chances to integrate within the labour market	1.16
The accounting profession provides the stability of a job	1.15
The accounting profession provides substantial financial gains	0.74
The accounting profession provides a status and prestige in society	1.36
The accounting profession provides opportunities to work in a team	1.10
The accounting profession provides opportunities to be independent if I start up my own business	1.30
The accounting profession provides long, medium and short term professional development opportunities	1.24
The accounting profession provides a flexible working programme and enough time for family	0.5
The accounting profession provides the security of the workplace	1.25

**Source:** the author’s own creation based on the questionnaire answers

The respondents believe that the most important factor in choosing the accounting profession is the status and prestige in society,

followed by the possibilities of independence if they start up their own business and the job security.

There are a number of criteria underlying finding a job in the field of accounting. For this, we had in view the previous experience in accounting, the level of qualification obtained (bachelor/master/doctoral/post doctoral), the performance of the candidate during the interview, the age of the candidate, the lifelong training courses attended by the candidate as well as the skills. The respondents classified these criteria in terms of the importance given (from 1 the least important to 5 very important) and the results obtained are shown in the table below (table no. 2):

**Table no. 2.** Criteria underlying the finding of a job in the field of accounting

Criteria underlying the finding of a job in the field of accounting	Average
Previous experience in the field of accounting	4.05
The qualification level obtained and the skills acquired as a result of this qualification	3.49
The performance of the candidate during the recruitment interview	3.54
The age of the candidate	2.73
Lifelong training courses, workshops the candidate attended	1.88

**Source:** the author's own creation based on the questionnaire answers

It appears that in order to find a job in accounting, students have the perception that employers consider very important the experience previous employment, followed by the candidate's performance in the job interview, the candidate's qualifications and skills acquired, the age and the last held training courses, workshops attended by the candidate. The roles the accountants have in their activity relate to the skills expected from them. The respondents have classified the skills in terms of importance given (from 1 least important, to 5 very important) and the results are shown in the table below (table no. 3):

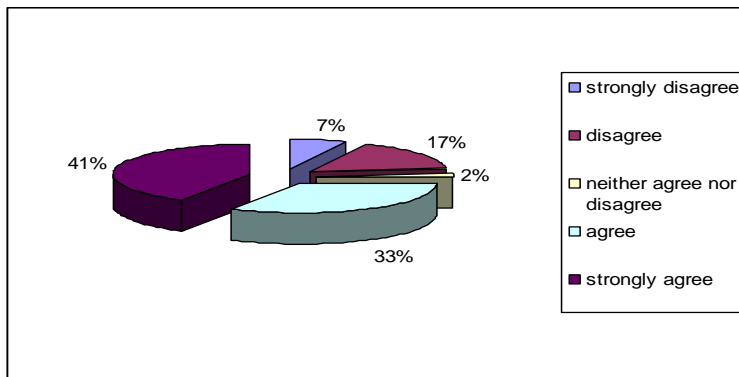
**Table no. 3.** Skills attributed to the accountant

<b>Skills</b>	<b>Average</b>
Skills regarding written and verbal communication in Romanian and in a foreign language	2.79
Technical skills (accounting, taxation, expertise, management control, management etc)	4.10
Skills to work in a team	2.65
IT skills	3.82
Personal qualities (perseverance, integrity, objectivity, confidentiality, resistance to stress, calm, meticulousity, attention to details)	3.59
Organizational skills (decision making, problem solving, coordination and planning, time management, prioritizing)	2.67

**Source:** the author’s own creation based on the questionnaire answers

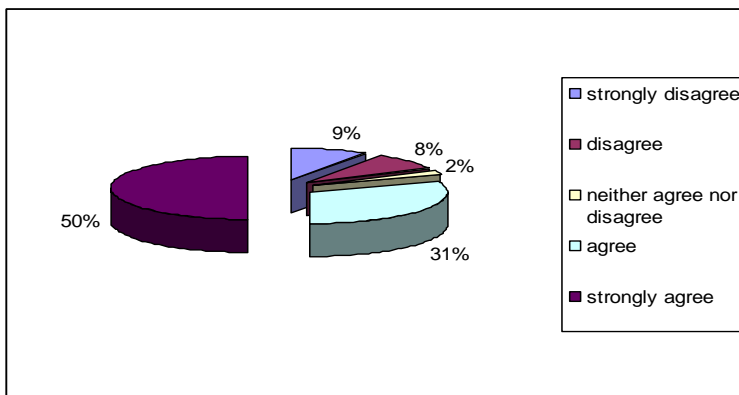
The respondents give greater importance to hard skills than soft skills. They consider that the most important skills are related to technical skills and abilities in IT. The respondents attach an important role to the personal qualities an accountant should have. When asked if the company managers and accountants are ready to implement the Clod Accounting technologies using a five-point Likert scale (1 disagree, 5-strongly agree), their assessments are presented in the graphs below (Figures no. 3 and 4).

**Figure no. 3.** The perception on the way in which the company managers will be ready to implement Cloud Accounting technologies



**Source:** the author's own creation based on the questionnaire answers

**Figure no. 4.** The perception on the way in which the company accountants will be ready to implement Cloud Accounting technologies



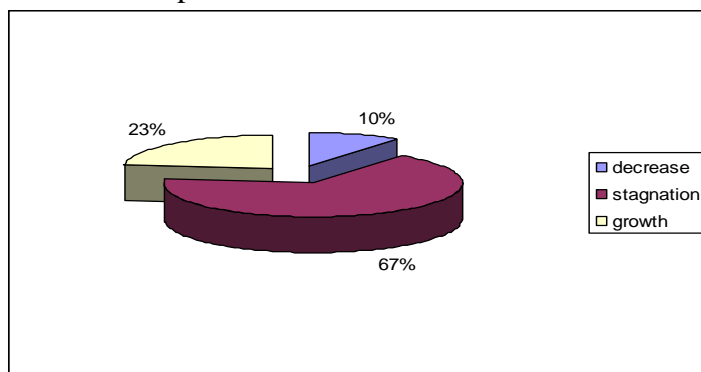
**Source:** the author's own creation based on the questionnaire answers

74% of those surveyed believe that the managers of firms are ready to implement the technology for Cloud Accounting (41% strongly agree and 33% agree) and 81% of those surveyed believe that the

accountants of firms are prepared to implement the technology for Cloud Accounting (50% strongly agree and 31% agree).

Lately we have been witnessing the development of information technologies in view of diversifying and increasing the information that must be processed by accountants and published through a series of statements. This requires the fast processing of the information. Considering this, the implementation of the Cloud Accounting technologies come to help the accountants in their work. Yet let's not forget that IT technology cannot replace the judgment and expertise of the accountants. Asked about the current dynamics of the development of the accounting profession compared with all other occupations present on the labour market, 67% of respondents believe that the dynamics of the profession is in stagnation, 23% of respondents believe that the current dynamics of the accounting profession is growing compared to other professions and only 10% think it is decreasing (Figure no. 5).

**Figure no. 5.** The current dynamics of the development of the accounting profession compared to the set of all other occupations present on the labour market



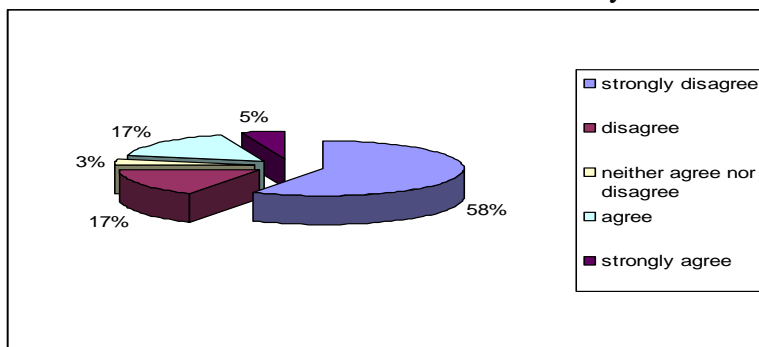
**Source:** the author's own creation based on the questionnaire answers

The respondents are asked about the way in which the general public perceives the accounting profession and the image of the accountant.

As it can be seen in figure no. 6, over 50% of those surveyed believe that the general public does not fully realize the value and

importance of the role that the accountant plays in the society and the accounting profession (58% totally disagree and 17% disagree).

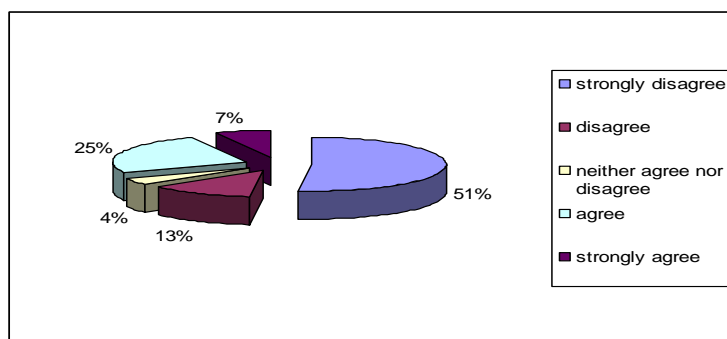
**Figure no. 6.** The perception of the public on the importance and role that the accountant has in the society



**Source:** the author's own creation based on the questionnaire answers

As it can be seen in Figure 7, 64% of those surveyed believe that the general public does not realize the true value and importance of the role that the accountant plays in society (51% totally disagree and 13% disagree).

**Figure no. 7.** The perception of the public on the importance and role that the accounting profession has in the society



**Source:** the author's own creation based on the questionnaire answers

The majority of those surveyed believes that professional bodies are permanently involved to help to improve the image of the accountant and the accounting profession for the public to realize the true importance and value these have.

### **Conclusions**

In today's business internationalization, globalization phenomena worldwide, information technology development and the transition to the digital age, the accountant will turn into from a man of numbers into an actor of the business environment involved in consulting, analysis and strategic business planning. The professional bodies and academics will have to get involved to manage the transformation from the traditional role to a modern role adapted to the current requirements of the business environment. The students who have chosen accounting in the faculties of economics will be the future members of the accounting profession. The results of the study show that they have a certain well defined perception on the image of the accounting profession and the image of the accountant both in the current context and as future prospects.

The respondents of the survey believe that the most important factor in choosing the accounting profession is the status and the prestige in society, a result that is in line with previous research. The experience prior employment, followed by the candidate's performance in the job interview is the main criteria chosen by the students surveyed in terms of finding a job in accounting. An important role of the accountant's professional identity is represented by the skills, the skills necessary to conduct business within the accounting profession. The respondents of the survey attach more importance to hard skills than soft skills; the most important skills mentioned being those related to technical skills and IT skills. An important score is given also to personal qualities an accountant should have. In the current context of information systems development and the transition to the digital era, the preparation of firms and accountant to implement the Cloud Accounting technologies is essential given the diversity of information and their rapid processing.

The perception about the current dynamics of the development of the accounting profession in relation to all the other professions in the labor market is that of stagnation. The results of the study confirm that the students surveyed are concerned with the accounting profession and

the image the accountant has in society. They perceive that the general public does not realize the true value of the accounting profession and of the job of accountant. The accounting profession is particularly important as it contributes to the achievement of strategic objectives of social-economic development of a country, to the economic growth and process of sustainable development. Professional bodies have a crucial role and permanently contribute to improve the image of the accounting profession so that accountant does not have a marginal role in the society.

Although the findings of the study are limited due to the fact that the target group was made up of only the accounting students of a single university, however some of these results are in line with previous literature. Therefore, we believe that this study gives a valid perspective on how the students surveyed perceive the accounting profession and its members.

In the future we intend to obtain more information and much more relevant conclusions relating this issue, by resorting to econometric calculations. Also, we plan to extend the study by expanding the target group with the accounting students and master students of other universities in the country and abroad.

#### **\* Acknowledgement**

*This work was co-financed from the European Social Fund through Sectoral Operational Programme Human Resources Development 2007-2013, project number POSDRU/159/1.5/S/142115 „Performance and excellence in doctoral and postdoctoral research in Romanian economics science domain”*

#### **Bibliography**

- Albu, C. N., Albu, N. (2009). Considerații generale privind imaginea contabilului în societate. *Contabilitatea, expertiza și auditul afacerii*, nr. 4, p. 7-11.
- Albu, N., Fledioreanu, I. A., Drug, R. E. , Florea, O. A., Gherghe, R. G., Ghițescu, D. (2014). Percepția studenților asupra imaginii profesiei contabile în România. *Contabilitatea, expertiza și auditul afacerii*, nr.3, p. 5-10.



- Albu, N. (2012). Imaginea și rolul contabilului în România-rezultate empirice și implicații pentru profesie. *Contabilitatea, expertiza și auditul afacerii*, nr.1, p. 6-11.
- Albu, N., Albu, C. N., Gîrbină, M. M., Sandu, M. I. (2011a). A framework for Analysis of the Stereotypes in Accounting. *World Academy of Science, Engineering and Technology*, nr. 77, p. 874-879.
- Albu, N., Albu, C. N., Gîrbină, M. M. (2011b). Can the Stereotype of the Accountant be changed through Accounting Education? Some Conjectures on Education Accounting students in România. *International Journal of Business research*, vol.11, nr.1, p. 156-163.
- Albu, C. N., Albu, N., Guinea, F. (2011c). The fabrication of Management Accounting Systems - Why, how and what are the Consequences? A Romanian Testimony. Critical Perspective on Accounting Conferences, Clearwater, Florida, SUA.
- Albu, C. N., Albu, N., Faff, R., Hodgson, A. (2011d). Accounting Competencies and the Changing Role of Accountants in Emerging Economies: The case of Romania. *Accounting in Europe*, vol. 8, nr.2, p. 153-182.
- Albu, N. (2013). Exploring the Recent Evolution of the Accounting Profession in Romania - An Institutional Approach. *Accounting and Management Information System*, vol. 12, no. 4, p. 537-552.
- Badiu, A. (2012). Ce înseamnă un bun contabil?. [pdf]. Available at: <http://www.3bexpertaudit.ro/Fisiere/Ce%20Inseamna%20un%20BUN%20Contabil-Studiu%20de%20caz-Andrei%20Badiu.pdf> [Accesed 6 October 2014]
- Bunget, O. C., Farcane, N., Dumitrescu, A. C., Popa, A. (2009). The accounting profession and professionist in Romania. MRPA, Paper no. 18408 [online] Available at: [http://mpr.ub.uni-muenchen.de/18408/1/Bunget\\_OvidiuConstantin\\_The\\_Accounting\\_Profession\\_and\\_Professionist\\_in\\_Romania.pdf](http://mpr.ub.uni-muenchen.de/18408/1/Bunget_OvidiuConstantin_The_Accounting_Profession_and_Professionist_in_Romania.pdf) [Accesed 3 October 2014].
- Burnett, R., Friedman, M., Yang, Y. (2008). The Change of Students Perception of Accounting Skills in Intermediate Accounting: A Guide for Accounting Education Reform. *The Accounting Educators Journal*, Volume XIII, p. 81-101.
- Carnegie, G. D., Napier, C. J. (2010). Traditional Accountants and Business Professionals: Portraying the Accounting Profession

After Enron. *Accounting, Organizations and Society*, vol. 35, p. 360-376.

- Ionașcu, M. (2006). Profesia contabilă, mediul de afaceri și societatea: o perspectivă postmodernă. Congresul al XVI-lea al profesiei contabile din România - *Profesia contabilă și globalizarea*, București.
- Ionescu, B. Ș., Prichici, C., Tudoran, L. (2014). Cloud Accounting-A Technology that may Change the Accounting Profession in Romania. *Audit financiar*, Anul XII, nr. 110, p. 3-15.
- Kavanagh, M., Drennan, L. (2008). What Skills and Attributes does an Accounting Graduate need? Evidence from Students Perceptions and Employers Expectations. *Accounting and Finance*, Vol. 48, No. 2, p. 279-300.
- Klibi, M. F., Oussii, A. A. (2013). Skills and Attributes needed for Success in Accounting Career: Do Employers' Expectations fit with Students' Perceptions? Evidence from Tunisia. *International Journal of Business and management*, Vol. 8. No. 8. p. 118-132.
- Leuștean, D., Boyere, L. (2009). Rolul profesiei contabile în procesul dezvoltării durabile. *Contabilitatea, expertiza și auditul afacerii*, nr. 8, p. 8-13.
- Matiș, D., Cuzdriorean, D., Vladu, B. (2011). Specific and General Competencies regarding Tax and Accounting for Economic Graduates - Employers Opinion. Proceedings of EDULEARN 11, Conferences 4-6 July, Barcelona, Spain, p. 4516-4523.
- Olimid, L., Calu, D. (2006). Valorile profesiei contabile: există o schimbare în timp? Congresul al XVI-lea al profesiei contabile din România - *Profesia contabilă și globalizarea*, București.
- Yu, S., Churyk, N. T., Chang, A. (2013). Are Students Ready for Their Future Accounting Careers? Insights from observed Perception GAPS among Employers, Interns and Alumni. *Global Perspectives on Accounting Education*, Volume 10, p. 1-15.
- Wells, P., Gerbic, P., Kranenburg, I., Bygrave, J. (2009). Professional Skills and Capabilities of Accounting Graduates: The New Zealand Expectation Gap? *Accounting Education*, Vol 18. No.4 [online]. Available at: [http://www.uws.edu.au/\\_\\_data/assets/pdf\\_file/0010/146746/Professional\\_Skills\\_and\\_Capabilities\\_of\\_Accounting\\_GraduatesJnl\\_AccEd\\_18\\_4\\_09.pdf](http://www.uws.edu.au/__data/assets/pdf_file/0010/146746/Professional_Skills_and_Capabilities_of_Accounting_GraduatesJnl_AccEd_18_4_09.pdf) [Accessed 3 October 2014]

The perception of the accounting students on the image..... 25